

Exhibit 32 to Google Motion for Summary Judgment, Revised Version

Gentleman's Agreements

Dreamworks/PDI

- We do not recruit actively or passively from Dreamworks or PDI for ANY positions including accounting, production and the Art department.
- Anyone wishing to work at ILM must apply here without our prompting. Both companies agree that their employees are free to pursue career opportunities at other companies if they wish, provided they are not under contract. ILM employees should not contact "friends" or "acquaintances" working at Dreamworks/PDI to suggest they apply for a position at ILM, they will be considered representatives of ILM.
- PRIOR to an offer being extended the recruiter contacts Gail Currey to discuss the intent to extend an offer to a Dreamworks/PDI employee.
- After talking with Gail, the recruiter directs the employee to inform his supervisor that he/she is actively looking for work and would like to talk to us.
- We contact the supervisor PRIOR to making the offer to confirm that the employee has informed them that they are talking with us. Only then can we make an offer.
- Both companies agree that we are committed to each other's success, and that if a good employee ultimately decides to leave one of our companies to go to the other, we will support such a move.
- While obviously different jobs pay different salaries, we have agreed that we will not get into a bidding war over an employee's services.
- Both companies have agreed that if an employee does choose to leave one company to go to the other, we will coordinate with one another to work out a transition so that no project in production is harmed.

Fox/Blue Sky

- We can call their employees, even if they haven't approached us.
- Once an offer is accepted we will work with Fox to coordinate the transition time so there isn't a negative impact on their productions.

Pixar

We have a verbal agreement with Pixar that says we will communicate with Pixar regarding people we could be potentially recruiting. The gentleman's agreement is based on the assumption that we are two extremely different companies, doing extremely different work. If a person would truly rather work at the other company then both facilities will respect their wishes.

- We do not actively recruit their employees, the employee has to approach us first. This applies to ALL positions, including accounting, production and the Art department.
- PRIOR to an offer being extended the recruiter contacts Gail Currey to discuss the intent to extend an offer to a Pixar employee.

- When it has been determined that you're going to make an offer, ask the Pixar employee to tell their supervisor that they are talking to us. Pixar does not need to know that we are talking until we know we are going to make an offer.
- We contact Pixar before making the offer to warn them we are going to extend an offer.
- We have actually canceled offers to people that Pixar said were "essential".
- We will work with Pixar regarding schedules so that neither facility's production schedules are impacted negatively.
- Because of the above it is rare for us to be in a position of bidding against Pixar. We will give an offer to a candidate, if Pixar counter offers, we will NOT counter again. Our first offer is our final offer.

Tippett

We have a friendly, competitive relationship with Tippett. They are a neighbor that we have "borrowed" people from.

- We can call their employees, even if they haven't approached us.
- Prior to making an offer inform Carlene Elliott, she'll inform Gail Currey about the intent.
- Once extending the Carlene Elliott will contact Tippett management to give them a chance to tell us the person is essential to them and to work out schedules so that there isn't a negative impact on their productions.
- The idea here is to be up front and communicative, and not be seen to be out and out raiding.

R&H/VIFX & MANIX

We have a friendly, competitive relationship with R&H/VIFX & Manix

- We can call their employees, even if they haven't approached us.
- After an offer has been accepted by one of their employees a representative of ILM will contact R&H/VIFX & Manix management. We will give them the opportunity to tell us if the person is essential to the facility, and work out schedules so there isn't a negative impact on their productions.
- The idea here is to be up front and communicative, and not be seen to be out and out raiding.

Framestore

- We should not approach them, if they send information to us we can talk to them.
- Prior to making an offer contact Gail Currey.
- Once an offer has been accepted Jim Morris will send a letter to William Sargent confirming that they approached us and that we will respect any production commitments they may have in order not to jeopardize a Framestore schedule.
- If we want to talk with one of their employees we should talk to Gail Currey before making contact.

The Secret Lab (Disney & Dreamquest)/SONY

We have no agreement with these facilities but a recruiter needs to be aware that there are some "client" and relationship issues with these facilities. For example, we would not want to steal an animator from Dreamquest to work here on Mighty Joe Young if he is working there on Mighty Joe Young.

We should feel completely free to actively recruit and hire anyone from Sony with no qualifiers, other than to be careful about people under contracts, even if we are talking to the studio about some work on their productions.

Digital Domain/Cinesite/Centropolis/POP

They raid us. We would raid them if they had anyone we wanted.

Varitei/Western/Radium

Our commercials division does a great deal of work with these post houses so we want to be accommodating.

- We can call their employees.
- Let Gail Currey know before extending the offer.
- If they accept an offer from us they should make it clear to their manager that we will work with them to give a reasonable amount of transition time.

Matte World Digital

- ILM will not recruit a MWD employee during any period that they are rendering services to ILM or for a three-month period thereafter.
- If an MWD employee approaches ILM during this period we can talk with them.
- PRIOR to an offer being extended the recruiter contacts Gail Currey to discuss the intent to extend an offer to a MWD employee.
- After talking with Gail, the recruiter directs the employee to inform his supervisor that he/she is actively looking for work and would like to talk to us.
- We call MWD to confirm that the employee has talked to the supervisor.
- If that person is essential to a project an end date will be negotiated.

Alias/Wavefront

- If an individual is leaving Alias/Wavefront anyway, and is actively looking for a job outside that organization while still working there, we can talk to them if they confirm that their manager knows that they are talking to us.
- Then we should do a check with the manager to confirm. It doesn't mean we can't hire Alias/Wavefront people, it just puts everything on top of the table.
- The legal language doesn't allow us to solicit in any way or form,
- Which also includes "friends" just calling "friends". That is the danger of the language.

SGI

- We do not actively recruit SGI employees, if they approach us we can interview them.
- Prior to extending an offer the recruiter should contact Gail Currey.
- After talking with Gail, let the candidate know that they should notify their manager that they are pursuing opportunities with ILM.
- Once they have talked to their manager call our representative, Michael Simon and ask him if it is okay to make this person an offer.
As Michael is our marketing representative, it is unlikely that he will know him and will have to research it but he is pretty quick to respond to things.

THE MILL

talked with Gail about how to handle going forward - here's the process for The Mill hires:

- We can go ahead and talk to people that have sent us reels and resumes without having to alert The Mill. We can even go ahead and make offers without alerting the Mill. The only thing we have to be aware of is that we should be working with their production schedules.
- Once they accept, tell them that we want to work with them on a start date and try to accommodate current work. They should be clear w/the Mill that we'll work with them on a start date so they don't leave them in a lurch. We want the message to be that we're sensitive to the mill's needs and will do what we can to accommodate.

Puffin/Pinnacle

- We do not actively recruit Puffin employees, if they approach us we can interview them.
- Prior to extending an offer the recruiter should contact Gail Currey.